



Finance Department  
 1975 Lakeside Parkway Ste. 350  
 Tucker, GA 30084  
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# Occupational Tax Certificate Renewal

Renewals are accepted for businesses with **NO change in ownership, location, or entity** If your business has any of these changes you must complete a new **BUSINESS APPLICATION PACKET**. Incomplete applications will not be processed.

LOCATION INFORMATION			
DBA BUSINESS NAME:		LICENSE NO.:	NAICS:
BUSINESS ADDRESS:			
BUSINESS INFORMATION			
LEGAL BUSINESS NAME:		MAILING ADDRESS:	
BUSINESS EMAIL:		CITY, ST, ZIP:	
BUSINESS PHONE:		CONTACT NAME:	
OWNER:		CONTACT PHONE:	
OWNER PHONE:		CONTACT EMAIL:	
FEIN:		STATE SALES TAX ID#	
BUSINESS DESCRIPTION:			
FEES AND CALCULATIONS			
<input type="checkbox"/> City Insurance Company Renewal <i>*must include Photo ID and State License</i>			= \$100.00
<input type="checkbox"/> I elect to pay the flat fee for professionals: <i>-400 Club Members Only</i>			X \$400.00 = \$
		# of Professionals	*Must include Photo ID and Professional License

*\*The first two digits of your NAICS code (above) determines your tax class and rate. \*See attached chart for rates*

\$ _____	\$ _____	\$ _____		
A - # of Employees (min 1)	Rate per Employee	Employee Fee Due		
\$ _____	\$ _____	\$ _____		
B - Prior Year Gross Receipts	Tax Rate	Tax Fee Due		
\$ _____	\$ _____	\$ _____		
A=Sum of \$ of Employee Fee	B=Sum of Tax Fee Due	Application & Flat Fee	Late Fee & Interest	TOTAL AMT. DUE

**\*Late Fee: 10% penalty of the total amount of tax and fee due and interest of 1% per month.**

Please include the following documents. Failure to submit these documents may cause a delay in receiving your Occupational Tax Certificate.	
<input type="checkbox"/> Completed Renewal application <i>(all pages included in packet)</i>	<input type="checkbox"/> State or Federal ID
• (SAVE) Affidavit Verifying Status of City Public Benefits <i>(pg. 2 section 1)</i>	<input type="checkbox"/> Permanent Resident or Employment Authorization Card <i>(copy-front and back)</i>
• E-Verify (Private Employer Affidavit <i>(pg. 2 section 2)</i> )	
<input type="checkbox"/> Proof of Gross Receipts: Georgia 600 or Federal 1120, 1120S, 1065 or schedule C, CPA Signed Letter, P&L Statement	<input type="checkbox"/> Business License when required by the State of Georgia <i>(*400 Club Members)</i>

I do solemnly swear or affirm that I have answered all questions truthfully and understand that any false statements made on this return may result in revocation of the Occupational Tax Certificate issued by the City of Tucker.

Preparer's Name and Title \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

Occupational taxes on businesses continuing from the preceding year shall be due and payable on February 1 of each subsequent year. Occupational tax due from businesses continuing operation in the current year from the preceding year shall be considered delinquent if not paid by May 1 of each year. Any business failing to pay the occupational taxes and administrative fees within 90 days after January 1 shall be subject to and shall pay a ten percent penalty of the amount of tax or fee due and interest of 1.5 percent per month as provided by state law. Such penalty shall be assessed in full on May 1 (April 1 for lawyers) of the tax year in addition to interest on delinquent occupation taxes, regulatory fees, and administrative fees.



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**Systematic Alien Verification for Entitlements Program  
 (SAVE) Affidavit Verifying Lawful Presence within the United States**

**SECTION 1**

I, (print name) \_\_\_\_\_, swear or affirm under penalty of perjury that (check one):

- I am a United States citizen (State of Federal Issued Photo ID)
- I am a legal permanent resident of the United States (Permanent Resident or Authorization Card)
- I am a qualified alien or nonimmigrant under the Federal Immigration and Nationality Act 18 years of age or older lawfully present in the United States.

I am applying for the following public benefit (check one):

- Alcoholic Beverage License for \_\_\_\_\_  
 \_\_\_\_\_ Print Business Name
- Alcohol Employee Pouring Permit
- Occupational Tax Certificate
- Door-to-Door Salesmen/Solicitors Permit
- Other: \_\_\_\_\_  
 \_\_\_\_\_ Public Benefit \_\_\_\_\_ Name of Business (if applicable)

\_\_\_\_\_  
 SIGNATURE OF APPLICANT *\*Must be signed in the presents of a Notary*

\_\_\_\_\_  
 ALIEN REGISTRATION NUMBER

I understand that this sworn statement is required by law because I have applied for a public benefit. I understand that the state law requires me to provide proof that I am lawfully present in the United States prior to receipt of this public benefit.

**\*10 employees or less - Proceed to Section 3 for Notary**

**E-Verify (PRIVATE EMPLOYER AFFIDAVIT) SECTION 2**

*The Georgia Department of Law is a registered participant in the federal work authorization program commonly known as E-Verify, and uses such program to verify employment eligibility of all employees hired on or after July 1, 2007*

**EMPLOYER DOES NOT EMPLOY MORE THAN TEN EMPLOYEES - Proceed to notary section**

By executing this affidavit, the undersigned private employer verifies its compliance with O.C.G.A. ?? 36-60-6, stating affirmatively that the individual, firm, or corporation employs more than ten employees and has registered with and utilizes the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. ?? 13-10-90. Furthermore, the undersigned private employer hereby attests that its federal work authorization user identification number and date of authorization are as follows:

\_\_\_\_\_  
 FEDERAL WORK AUTHORIZATION USER IDENTIFICATION NUMBER      NAME OF PRIVATE EMPLOYER      DATE OF AUTHORIZATION

For more information on E-Verify: <https://www.e-verify.gov> or <https://law.georgia.gov/e-verify>

ALL APPLICANTS MUST SIGN BELOW, NOTARIZE, AND THEN RETURN THIS AFFIDAVIT WITH APPLICATION/PAYMENT TO OBTAIN YOUR BUSINESS TAX CERTIFICATE.

In making the above representation under oath, I understand that any person who knowingly and willfully making a false, fictitious, or fraudulent statement of representation in this affidavit shall be guilty of a violation of Code Section ??16-10-20 of the Official Code of Georgia and face criminal penalties by such statute.

Executed on the \_\_\_\_\_ 20 \_\_\_\_\_ in \_\_\_\_\_ (city), \_\_\_\_\_ (state)

\_\_\_\_\_  
 Print Name and Title of authorized Officer or Agent

\_\_\_\_\_  
 Signature of Authorized Officer or Agent *\*Must be signed in the presents of a Notary*

**SECTION 3**

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20 \_\_\_\_\_

\_\_\_\_\_  
 Notary Signature

My commission expires: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

NOTARY SEAL

Payments may be calculated using the chart below. All completed renewals submitted via email or online will be processed and invoiced. Renewals that are invoiced will include a link for easy online payments. Renewals received by US mail should include payment.

\*The first two digits of your NAICS code determines your tax class and employee rate: <https://www.naics.com/search/>

NAICS	Business Description	Tax Class	Tax Rate	Employee Fee
31-33	Manufacturing	1	0.0003	\$4.00
11	Agriculture, Forestry, Hunting & Fishing	2	0.0005	\$6.00
21	Mining	2	0.0005	\$6.00
42	Wholesale Trade	2	0.0005	\$6.00
72	Accommodation, Food Services & Drinking Place	3	0.0007	\$8.00
44-45	Retail Trade	3	0.0007	\$8.00
23	Construction	4	0.0009	\$10.00
48-49	Transportation & Warehousing	4	0.0009	\$10.00
22	Utilities	5	0.0011	\$12.00
56	Administrative & Support, Waste Management	6	0.0013	\$14.00
71	Arts, Entertainment & Recreation	6	0.0013	\$14.00
61	Educational Services	6	0.0013	\$14.00
52	Finance & Insurance	6	0.0013	\$14.00
62	Health Care & Social Assistance	6	0.0013	\$14.00
51	Information	6	0.0013	\$14.00
55	Management of Companies (Holding Companies)	6	0.0013	\$14.00
54	Professional, Scientific & Technical Services	6	0.0013	\$14.00
53	Real Estate, Rental & Leasing	6	0.0013	\$14.00
81	Other Services	6	0.0013	\$14.00

## ARTICLE II. - BUSINESS OCCUPATION TAXES

### Sec. 10-25. - Payment of occupational tax.

(a) Each person engaged in a business, trade, profession or occupation, whether with a location within the city, or, in the case of an out-of-state business with no location in the state exerting substantial efforts within the city pursuant to O.C.G.A. ?? 48-13-7, shall pay an occupational tax for the business, trade, profession or occupation.

(b) Occupation taxes shall be based upon gross receipts in combination with profitability ratio and number of employees. The profitability ratio for the type of business will be determined from nationwide averages derived from statistics, classifications or other information published by the federal office of management and budget, the internal revenue service or successor agencies.

(Ord. No. 2016-03-04, exh. (16-27), 3-29-2016; Ord. No. 2017-06-73, exh. (16-27), 7-10-2017)